

# **PROPERTY VALUATION APPEAL For Petitioner Only**

# **1**

## **To file a Small Claims Property Tax Appeal**

Part 1: Petition and First Court Papers



## SELF-SERVICE CENTER

# PETITION AND PAPERS FOR SMALL CLAIMS PROPERTY VALUATION APPEAL IN THE ARIZONA TAX COURT

## CHECKLIST

Use the forms and instructions in this packet only if ALL of the following factors apply to your situation:

- ✓ You want the valuation of your property reduced ("valuation" is the full cash value of the property on the notice you received from the County), **AND**,
- ✓ You want to handle your own appeal, without a lawyer representing you, **AND**,
- ✓ You paid your taxes before they were delinquent (late).
- ✓ You want the valuation listed in the February Notice of Valuation reduced.
- ✓ The property on which you want the valuation reduced is **either** your primary residence (a Class Three residential property of ANY value),  
**OR**  
is NOT your primary residence but is valued at \$2,000,000 (two million dollars) **OR less** by the tax assessor.

\* \* \* \* \*

**Note:** If "yes", to all of the above, you have two options:

- 1.) You must file your complaint by December 15<sup>th</sup> of the year in which you received the February Valuation Notice, **OR**
- 2.) You must file your complaint within 60 days of the most recent Administrative Appeal Decision, if an Administrative Appeal has been taken.

**READ ME:** Consulting a lawyer before filing documents with the court may help prevent unexpected results. A list of lawyers you may hire to advise you on handling your own case or to perform specific tasks, as well as a list of court-approved mediators can be found on the Self-Service Center website.

## SELF-SERVICE CENTER

# SMALL CLAIMS PROPERTY VALUATION APPEAL IN THE ARIZONA TAX COURT

This packet contains court forms and instructions to file a small claims property valuation appeal in the Arizona Tax Court. Items in **BOLD** are forms that you will need to file with the Court. Non-bold items are instructions or procedures. Do not copy or file those pages!

Order	File Number	Title	# Pages
1	TXSC1k	Checklist	1
2	TXSC1t	Table of Contents (this page)	1
3	TXSC10p	Rules of Practice for the Arizona Tax Court	2
4	TXSC10h	Procedures and Instructions for a Filing a Small Claims Property Tax Valuation Appeal	5
5	TXSC10f	<b><i>"Arizona Tax Court Cover Sheet"</i></b>	1
6	TXSC11f	<b><i>"Complaint and Notice of Small Claims Property Tax Appeal"</i></b>	2

The documents you have received are copyrighted by the Superior Court of Arizona in Maricopa County. You have permission to use them for any lawful purpose. These forms shall not be used to engage in the unauthorized practice of law. The Court assumes no responsibility and accepts no liability for actions taken by users of these documents, including reliance on their contents. The documents are under continual revision and are current only for the day they were received. It is strongly recommended that you verify on a regular basis that you have the most current documents.

## SELF-SERVICE CENTER

# RULES OF PRACTICE ARIZONA TAX COURT

### RULE 31. Small Claims Procedures

RULES 1 through 17 apply to all Tax Court cases, including small claims. Rules 18-through 26 apply specifically to small tax claims.

Most taxpayers will need only the following Rules to conduct their small claims tax appeal. These Rules are provided for the convenience of the small claims taxpayer whose appeal is relatively simple and who may not have ready access to legal materials. If, however, the taxpayer finds that his or her particular appeal is more complicated, then the taxpayer is directed to consult the Arizona Rules of Court. This volume may be found at any Law Library.

If the taxpayer's property is **not** Class Three residential and has a full cash value greater than \$2,000,000 (two million dollars), then a *record tax case* must be filed and these forms cannot be used to appeal the valuation. The taxpayer should stop at this point and consult an attorney, a tax professional, or the Arizona Revised Statutes, Title 12 and Title 42.

### RULE 18. Election

Omitted.

### RULE 19. Reclassification when Defendant Taxpayer Elects

Omitted.

### RULE 20. Reclassification when Requirements Not Met

If the Court determines that a case designated as a small tax claim does not meet the requirements of Section 12-172, Arizona Revised Statutes, the case will be reclassified as a record tax case, and a new TX-number will be assigned. Additional fees may be required and must be paid within 10 days of the notice to pay those fees.

## **RULE 21. Clerk to Serve Small Tax Complaint**

When a small tax claim is filed, the Clerk of the Tax Court will serve a copy of the complaint on the applicable state or local taxing authority by mail.

The local Taxing Authority is the County Board of Supervisors in the County in which the property is located.

## **RULE 22. Non-Lawyer Representation in Small Tax Claims**

In a small tax claim, a party may be represented by a person who is not an active member of the State Bar, if the Court allows.

## **RULE 23. Dismissal before Judgment**

A taxpayer may dismiss a small claims case before the entry of judgment by filing a Notice of Dismissal with the Clerk of the Tax Court. A dismissal by the taxpayer is with prejudice (meaning it cannot be re-filed).

## **RULE 24. Setting Small Claims for Trial**

Repealed.

Your case will be set for trial. If you reach an agreement with the Assessor's Office before the trial date, you need do nothing further; the trial date will be cancelled.

\*\*\*\*\*

If your case actually goes to trial, our address is:

Judge Christopher Whitten  
125 W. Washington  
#201 Old Court House (OCH)  
Phoenix, AZ 85003  
Phone: 602-372-1164

## **RULE 25. Small Claims Hearings and Trials**

All testimony in a small claims hearing or trial will be given under oath and the proceedings are not reported by a court reporter.

## **RULE 26. Introduction of Evidence**

A small claims trial is informal. Any evidence may be received which assists the Court. The Arizona Rules of Evidence govern the taking of evidence, except that the Tax Judge or Commissioner may receive opinion evidence, hearsay, and documentary evidence as the Court determines to be reliable.

## Self-Service Center

# PROCEDURES AND INSTRUCTIONS FOR FILING A SMALL CLAIMS PROPERTY TAX VALUATION APPEAL IN THE ARIZONA TAX COURT

Use the forms in this package only if you can say "yes" to **ALL FIVE (5)** statements on the page titled "**CHECKLIST**," which should be the third page in this **packet**.

**Note:** You must file your complaint by December 15<sup>th</sup> of the year in which you received the February Valuation Notice, **OR** within 60 days of the most recent Administrative Appeal Decision, if an Administrative Appeal has been made.

## FILLING OUT THE FORMS

Using **BLACK INK**, PRINT IN LARGE, CLEAR LETTERS (OR USE A TYPEWRITER).

### The First Form: The Arizona Tax Court Coversheet (form TXSC10f)

The "Cover Sheet" has the following title at the top of the page:

In The Superior Court of Arizona  
The Arizona Tax Court  
**C O V E R S H E E T**

Do not fill in the Tax Case Number. The Clerk of Court will provide this number.

- If you are filing a Small Claims Tax case it must qualify by you checking at least one of the three boxes on the cover sheet and checking that you want to proceed as a Small Claims tax case. For you to file as a Small Claims Tax case either:
- The property in your case is your primary residence;
- The cash value of all real and personal property in your case is \$2,000,000 or less; or
- Your case does not involve property tax case, and the taxes, interest, and penalties involved is \$5,000 or less.

If your case is not at least one of the three above qualifications you will have to file it as a regular (Record) Tax case.

- Go down to "TAXPAYER'S NAME" and "TAXPAYER'S ADDRESS". PRINT or TYPE your name and mailing address in the spaces provided. Under the section title, "Names of Additional Taxpayers", ***print or type in the names of any other owners of the property!***
- Next, ***if*** you are not going to represent yourself in court, ***who is?*** Put a check in the appropriate blank to tell us whether the person representing you is an attorney, a CPA, an IRS agent, or some other type of representative who already has been approved to appear in the Tax Court and given a Tax Court Representative number (TXR). Print the name of your representative and either his or her Arizona State Bar number (if an attorney), or their TXR (if preapproved by the Tax Court) in the designated space.
- For "DEFENDANT'S NAME," write or type in the name of the county where the property is located for which you want the tax valuation reduced.
- Answer the question if the case you are filing is a property tax case. Answer "yes" and check the "Yes" box if your dispute involves your property. If it involves another type of tax (e.g. luxury tax, amusement, sports taxes, etc.) check the "No" box.
- **Note:** You should always seek the advice of a qualified professional to protect your rights and to help determine whether you have filled out the form correctly. This is especially true if you are appealing something other than a property tax valuation in Small Claims Tax Court, which is all these forms were designed to do.
- ***Sign your name*** on the line at the bottom of the page, to tell the Court that to the best of your knowledge, all of the information you are filing is true and correct.

\* \* \* \* \*

### **Second Form: Complaint and Notice of Appeal (form TXSC11f)**

The words "COMPLAINT AND NOTICE OF APPEAL" appear on the right side of the first page of this form above the words "PROPERTY TAX APPEAL (Small Claims Procedure)".

Match the letters or numbers on these instructions to those on the form.

- (a) TAXPAYER'S NAME, etc. Print your name, your address, and your home telephone number and/or other telephone numbers, along with your email address, if applicable.
- (b) TAXPAYERS. On the lines under "Taxpayer(s) write in your name and the name(s) of any other OWNERS of the property (such as your spouse or anyone else).
- (c) COUNTY. Print the name of the County where the property is located.

\* \* \* \* \*

**DO NOT FILL IN THE** "CASE NO." The Clerk of Court will assign this number. After the Clerk gives you a case number, use it on any correspondence with the court or documents filed in this case. The case number is different from your Parcel Number -- which you will also have to use. A Small Claims Tax Court case number will start with the letters "ST" followed by the year you filed and then 6 digits, such as ST 2002-000001.

\* \* \* \* \*

#### **PLAINTIFF'S CLAIM.**

1. States the statute that allows you to file this appeal in the Small Claims Tax Court (do nothing to #1).
2. Put an "X" in the appropriate box to tell the Court for which type of property you want the valuation reduced in this case:

*Mark the first box if the property is a Class Three property as listed on your Tax Valuation notice. This means it is your primary residence and you don't rent out all or part of it to others, **OR***

*Mark the second box if the property is any other kind **AND** the value assessed by the County is \$2,000,000 or less.*

**NOTE:** If you chose the second answer, above, and the valuation notice from the County said the full cash value of the property is more than \$2,000,000, **STOP!** See the instructions printed inside the box on page 5.

3. This tells the Court that you are an owner of this property. Any appeal of a property tax valuation must be filed by a property owner or his / her representative.
4. Print the street address where the property is located. If it doesn't have one, give the legal description. DO NOT LIST A POST OFFICE BOX NUMBER.

PARCEL NUMBER. Print the parcel number in the spaces provided at the top of the next page. This number is on the tax valuation notice card you received from the assessor telling you what the full cash value is.

5. Print the value assigned by the assessor to your property as listed on the tax valuation notice in the first blank; list the tax year you are appealing in the second.
6. **In large, clear, easy-to-read print**, list for the Court the reasons why you think the value assigned by the tax assessor to your property is too high. If you need more space, continue on a separate piece of paper and attach. (Do **Not** write on the back).
7. What do you think should be the full cash value of the property? Write in the dollar amount.

**Sign and date the form** in the spaces provided. Only one of the owners has to sign.

#### **NEXT: WHAT TO DO WITH THE FORMS**

- (1) You will need three sets of documents, 1 original and make two (2) copies of the completed coversheet and complaint.
- (2) Take all three sets of documents to the Clerk of Court (You may also mail them in -- see instructions below for filing by mail).

**You may file at any one of the following four Superior Court locations:**

<b>Downtown Phoenix</b> <b>125 W. Washington St.</b> (Old Court House) <b>Phoenix, AZ 85003</b>	<b>Northeast Facility</b> <b>18380 N. 40<sup>th</sup> St.</b>  <b>Phoenix, AZ 85032</b>	<b>Northwest Facility</b> <b>14264 W. Tierra Buena Ln.</b>  <b>Surprise, AZ 85374</b>	<b>Southeast Facility</b> <b>222 East Javelina Ave.</b> (1 <sup>st</sup> floor) <b>Mesa, AZ 85210-6201</b>
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**\*\*\*\*\* All court hearings will be conducted at the Old Court House at 125 W. Washington Street in *downtown Phoenix*.**

Give the Clerk **all three** sets of documents and your filing fee. You can find out the exact fees and costs that are charged for any particular matter by calling the Clerk of the Court at 602-506-6185 or on their website. Ask the Clerk's office to return one "conformed copy" to keep for yourself. The Clerk will mark your copy to show that it is a duplicate of an original that has been filed with the Court.

If you should have to call the Clerk of the Court about the case, please be ready to give your name, the name of the case and the case number (the "ST \_\_\_\_ number") -- this helps us to answer your questions.

**WE ARE NOT PERMITTED** to offer advice or to help you fill out these forms – in person or over the phone. We can refer you to the Self-Service Center for their list of lawyers, or the Maricopa County Bar Association Lawyer Referral Service (602-257-4434), or refer you to the Arizona Revised Statutes.

We have also included in this package a partial copy of the Tax Court Rules – which apply to your case even though you are in Small Claims Tax Court.

If you cannot file in Small Claims Tax Court because your property is not Class Three residential property (as indicated on the valuation notice), or because it is some *other* type of property with an assessed value of greater than \$2,000,000, then you must file your appeal in the regular Tax Court, where it is known as a "Record" Tax case. Be aware that filing in the regular Tax Court is more expensive, and self-help forms have not been approved for that type of case. We strongly recommend consulting a lawyer or qualified tax professional.

### **NOTICE TO ALL TAXPAYERS**

All of the current year's **taxes** on the property whose value you want reduced **must be paid before** they become delinquent or your appeal may be dismissed by the Court. This includes taxes that come due after you have filed this appeal.

# IN THE SUPERIOR COURT OF ARIZONA IN THE ARIZONA TAX COURT

## COVER SHEET

For Clerk's Use Only

Case Number (Clerk Use Only)

If you wish to file a Small Claims Tax case your case must qualify by you checking at least one of the three boxes below and checking that you want to proceed as a Small Claims tax case. If your case does not qualify it will be filed as a Record Tax case.

- ☐ The property in dispute *is* your primary residence.
- ☐ The cash value of all real and personal property in dispute is \$2,000,000 or less.
- ☐ This is not a property tax case and the amount of taxes, interest, and penalties in dispute is \$5,000 or less.

If you have checked one of the above boxes, would you like to proceed as a Small Claims Tax case?

- ☐ Yes      ☐ No, I wish my case to proceed as a Record Tax case.

Please type or print the following information (Rule 10, Rules of Practice, Arizona Tax Court).

TAXPAYER OR PLAINTIFF'S NAME

TAXPAYER OR PLAINTIFF'S ADDRESS

Names of Additional Taxpayers or Plaintiffs

Type or print the name and either state bar number or TXR number of the taxpayer or plaintiff's representative.

Authority for taxpayer or plaintiff's representative to act as a representative: (Check One)

- ☐ Attorney Licensed in Arizona      ☐ Prior Tax Court Approval

DEFENDANT'S NAME

Is this a property tax case?

- ☐ Yes  
☐ No

**Staff Use Only:**  
(TX – 400/401) (ST – 460/461)  
(TX – 430/437) (ST – 490/497)

Information entered on this form is true and correct to best of my belief and knowledge, under penalty of law.

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

### NOTICE

This "Cover Sheet" must accompany new tax actions filed with the Maricopa County Superior Court.  
***Please do not include this form with cases that have already been filed***, as it can only be processed when filing new complaints and petitions.

Person Filing: (a) \_\_\_\_\_  
Address (if not protected): \_\_\_\_\_  
City, State, Zip Code: \_\_\_\_\_  
Telephone: \_\_\_\_\_  
Email Address: \_\_\_\_\_  
Lawyer's Bar Number: \_\_\_\_\_

For Clerk's Use Only

Representing ☐ Self, without a Lawyer or ☐ Attorney for ☐ Petitioner OR ☐ Respondent

## THE SUPERIOR COURT OF THE STATE OF ARIZONA IN THE ARIZONA TAX COURT

Taxpayer(s)	)	
	)	
(b) _____	)	CASE NO. _____
	)	
_____	)	
Plaintiff(s),	)	COMPLAINT AND NOTICE
	)	OF APPEAL
v.	)	
	)	PROPERTY TAX APPEAL
(c) _____ County,	)	(Small Claims Procedure)
	)	
Defendant.	)	
_____	)	

### PLAINTIFF'S CLAIM

1. This action is brought in the Arizona Tax Court pursuant to A.R.S. §12-172.
2. Check the appropriate box below. Check only one.  
☐ This Claim involves my primary residence, a Class Three residential property (as defined by A.R.S. § 42-12003). It is not owner-occupied rental property (as defined by A.R.S. § 42-12004(A)(5)).  
☐ This Claim involves real or personal property other than my primary residence, the valuation of which by the taxing authority does not exceed \$2,000,000.00.
3. I am the owner of the property involved in this appeal.
4. The address of the property is: \_\_\_\_\_  
Street Address (No P. O. Boxes)

\_\_\_\_\_  
City County Arizona

The County Assessor's Parcel Number for the property is: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_.

5. The taxing authority has placed a valuation on the property of \$\_\_\_\_\_ for the \_\_\_\_\_ tax year.
6. The valuation set by the taxing authority on the above property is excessive for the following reasons:

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7. The Court should order the valuation reduced to \$ \_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Taxpayer/Plaintiff Signature

\_\_\_\_\_  
Please print name of Signatory

**NOTICE TO TAXPAYER**

All current year taxes on the property which is the subject of this lawsuit must be paid before they become delinquent, or your appeal may be dismissed by the Court. This includes taxes that come due after you have filed this appeal.